

FY 2005 FULL COST ALLOCATION PLAN

FOR

THE POLICE DEPARTMENT OF

THE CITY OF HOUSTON, TEXAS

Based on the Actual Expenditures

For the Fiscal Year Ended June 30, 2003

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I. INTRODUCTION

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INTRODUCTION

Prepared by the Department of Finance and Administration, City of Houston, Texas, (the City), the **FY 2005 Full Cost Allocation Plan** (the Plan) for indirect services provided by the **Police Department** of the City is based on the actual expenditures for the **fiscal year ended June 30, 2003** (the base year).

METHODOLOGY

The Plan has been prepared in conformity with Generally Accepted Accounting Principles applied on a consistent basis. A consistent approach has been followed in the treatment of costs as direct or indirect costs; in no case have costs that have been charged as direct costs to programs been included as indirect costs. Expenditure information has been obtained from the City's expenditure reports for the base year. Statistics used to allocate costs are from full base year's or a representative sample period's data.

A double step-down allocation procedure has been used to distribute costs of central services to other Police Department divisions that receive benefits (the user division). The procedure initially requires a sequential ordering of divisions. Division indirect cost allocations are then made in the order selected to all user divisions. To ensure that the cross-benefit of services among central service divisions is fully accounted for, a second

step-down allocation from each central service division is made.

Costs allocated from each Police Department central service, consist of the following:

First Allocation - the actual operating expenditures for the division, plus all allocated costs from other central service divisions which have been identified up to this point.

Second Allocation - costs from other divisional central services made subsequent to that department's first allocation.

FORMAT

A Table of Contents (the Table) is included at the beginning of the Plan. The allocation of costs has been accomplished in the same order as shown in the Table. The Table also facilitates the ready identification of the following Summary Data and Detail Data of the Plan:

Summary Data - Three summary schedules are provided at the beginning of the Plan.

(1) Allocated Costs By Department (Schedule A) - provides the costs allocated from each central service division to each user division. The central service divisions are listed on the left side of the page and the user divisions detailed in the Plan are listed across the top with a total listed on the last page of the schedule.

(2) Summary of Allocated Costs (Schedule C) - shows the total expenditures and cost

adjustments allocated by central service divisions. The total \$ amount allocated to each user division is also shown.

(3) Summary of Allocation Basis (Schedule E) - provides the basis used to allocate the costs for each function of every central service division.

Detail Data

Sections on each central service are presented in the following format:

(1) Nature and Extent of Services - a narrative description of the central service and each function that is identified. Also, described are the allocation basis used for each function and any other relevant information on expenditures.

(2) Costs to be Allocated - presents the total costs to be allocated based on the actual expenditures from the financial statements. Allocated additions represent costs allocated to a central service division from other central service divisions.

(3) Costs to be Allocated by Function - Costs for each central service division are listed by function to the extent deemed necessary to ensure the application of allocation basis which most closely correlate with the benefits received by user divisions. Total costs allocated are the same as reflected on the previous schedule. Functions of the central service division are listed across the top of the page.

(4) Detail Allocation - A detailed schedule of the allocation of each function is

provided on all allocated functions except for General Administration. Costs of General Administration are re-allocated to all other divisional functions based on functional costs. The schedule lists the user division's allocation of each function of the central service division.

(5) Divisional Cost Allocation Summary - The last schedule in each central service division provides a summary of the costs allocated by function. The user divisions are listed on the left side of the page and the service functions are listed across the top of the page.

II. FY 2005 HPD FULL COST ALLOCATION PLAN

City of Houston, Texas
FY 2005 Full Cost Plan. Police
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SUMMARY SCHEDULES

City of Houston, Texas
FY 2005 Full Cost Plan. Police
Allocated Costs by Department
Consolidated

Central Svc Departments	POLICE LAW ENF.	POLICE-AVIATION	MUNICIPAL COURTS	PARKS & RECREATI	POLICE AUTO DEAL	Subtotal	Unallocated	Total
INDIRECT COSTS								
CHIEF'S COMMAND	43,083,049	1,050,772			166,080	44,299,901	47,227,343	91,527,244
PROFESSIONAL DEV	15,935,833	618,756			76,811	16,631,400	544,544	17,175,944
TECHNICAL SVCS	32,529,441	204,971			11,482	32,745,894		32,745,894
SUPPORT SVCS	32,396,974	196,920			87,856	32,681,750	16,129	32,697,879
SPECIAL D. - ADM		827				827		827
POLICE-CITY MARS			7,889,369			7,889,369		7,889,369
POLICE-PARKS DIV				1,345		1,345		1,345
	-----	-----	-----	-----	-----	-----	-----	-----
Total Allocated	\$123,945,297	\$2,072,246	\$7,889,369	\$1,345	\$342,229	\$134,250,486	\$47,788,016	\$182,038,502
	=====	=====	=====	=====	=====	=====	=====	=====

DMG/NGCS II
05/10/2004

City of Houston, Texas
FY 2005 Full Cost Plan. Police
Summary of Allocated Costs

Summary page 2
Schedule C.001
FISCAL 2003

Departments	Total Expenditures	Cost Adjustments	Total Allocated
INDIRECT COSTS		\$70,374,024	
CHIEF'S COMMAND	28,748,137	(20,037)	
PROFESSIONAL DEV	17,513,166	(10,321)	
TECHNICAL SVCS.....	28,011,025	(2,672)	
SUPPORT SVCS	30,755,026	(5,000)	
SPECIAL D. - ADM			
POLICE-CITY MARS	6,673,850		
POLICE-PARKS DIV.....	1,304		
POLICE LAW ENF.			123,945,297
POLICE-AVIATION			2,072,246
MUNICIPAL COURTS			7,889,369
PARKS & RECREATI.....			1,345
POLICE AUTO DEAL			342,229
Unallocated			47,788,016
Total	\$111,702,508	\$70,335,994	\$182,038,502
	=====	=====	=====

City of Houston, Texas
FY 2005 Full Cost Plan. Police
Summary of Allocation Basis

Department -----	Basis of Allocation -----
CITYWIDE INDIRECT COSTS	
1.004 INDIRECT COSTS	DIRECT ALLOCATION TO CHIEF'S COMMAND
CHIEF'S COMMAND	
2.004 CHIEF'S C ADMIN	NUMBER OF EMPLOYEES
2.005 BUDGET & FINAN.	OPER. EXP., WITH ADJ. FOR POLICE - AVIATION
2.006 LEGAL SERVICES	NUMBER OF BILLABLE HOURS (10 ATTRNS X 1800/YR)
2.007 INSPECTIONS	NUMBER OF AUDITS
2.008 INTERNAL AFFAIR	# OF INVESTIGATIONS, WITH ADJ. FOR POLICE - AVIATION
PROFESSIONAL DEVELOPMENT	
3.004 PERSONNEL SVCS	NUMBER OF EMPLOYEES
3.005 CLASSIF. TRAIN.	NUMBER OF CLASSIFIED EMPLOYEES
3.006 CIVILIAN EMPLOY	NUMBER OF CIVILIAN EMPLOYEES
TECHNICAL SERVICES	
4.004 EMERGENCY COMMU	ALLOCATION TO POLICE LAW ENFORCEMENT
4.005 COMMUNICA.MAINT	# OF RADIOS MAINTAINED, WITH ADJ. FOR POLICE - AVIATION
4.006 RECORDS	ALLOCATION TO POLICE LAW ENFORCEMENT
4.007 TECHNOLOGY SVCS	NUMBER OF HOURS EXPENDED
4.008 IDENTIFICATION	ALLOCATION TO POLICE LAW ENFORCEMENT
4.009 CRIME LAB	ALLOCATION TO POLICE LAW ENFORCEMENT
SUPPORT SERVICES	
5.004 FLEET MAINT	# OF VEHICLES IN POOL, EXCLUDING POLICE - AVIATION
5.005 FACILITY MGMT	NUMBER OF EMPLOYEES, EXCLUDING POLICE - AVIATION
5.006 PROPERTY & SUPP	NUMBER OF EMPLOYEES, EXCLUDING POLICE - AVIATION
5.007 JAIL	NUMBER OF BOOKING SERVICES

City of Houston, Texas
FY 2005 Full Cost Plan. Police
Summary of Allocation Basis

Department -----	Basis of Allocation -----
SPECIAL D. - ADM	
6.004 ADMINISTRATION	NUMBER OF EMPLOYEES
POLICE-CITY MARSHAL	
7.004 POLICE SERVICES	DIRECT ALLOCATION TO MUNICIPAL COURTS - JUSTICE
POLICE-PARKS DIVISION	
8.004 POLICE SERVICES	DIRECT ALLOCATION TO PARKS & RECREATION DEPARTMENT

DETAIL SCHEDULES

SCHEDULE 1.001

FY2005 HPD FULL COST ALLOCATION PLAN

CITY OF HOUSTON. POLICE DEPARTMENT

CITYWIDE INDIRECT COSTS

NATURE AND EXTENT OF SERVICES

Citywide indirect costs are allocated in the Police Department Cost Allocation Plan. These costs represent the Police Department's share of the central service costs allocated through the City's OMB A-87 Cost Allocation Plan. All indirect costs are allocated directly to the Chief's Command.

DMG/NGCS II
05/10/2004

City of Houston, Texas
FY 2005 Full Cost Plan. Police
CITYWIDE INDIRECT COSTS
Costs to be allocated

Detail page 2
Schedule 1.002
FISCAL 2003

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:				
Departmental cost adjustments:				
CITYWIDE INDIRECT	70,374,024			
Total departmental cost adjustments:	70,374,024			70,374,024
Total to be allocated:	\$70,374,024			\$70,374,024
	=====			=====

City of Houston, Texas
FY 2005 Full Cost Plan. Police
CITYWIDE INDIRECT COSTS
Schedule of costs to be
allocated by function

	Total General & admn	INDIRECT COSTS
Cost adjustments		

Departmental cost adjustments		
CITYWIDE INDIRECT	\$70,374,024	\$70,374,024
Functional cost	70,374,024	70,374,024
Allocable costs	70,374,024	70,374,024
1st Allocation	70,374,024	70,374,024
-----		-----
Total allocated	\$70,374,024	\$70,374,024
=====		=====

DMG/NGCS II
05/10/2004

City of Houston, Texas
FY 2005 Full Cost Plan. Police
CITYWIDE INDIRECT COSTS
Detail allocation of
INDIRECT COSTS

Detail page 4
Schedule 1.004
FISCAL 2003

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
CHIEF'S COMMAND	100	100.000	\$70,374,024		\$70,374,024		\$70,374,024
Subtotal	100	100.000	70,374,024		70,374,024		70,374,024
	-----	-----	-----	-----	-----	-----	-----
Total	100	100.000	\$70,374,024		\$70,374,024		\$70,374,024
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: DIRECT ALLOCATION TO CHIEF'S COMMAND

Source: FY 2005 OMB A-87 Cost Allocation Plan

City of Houston, Texas
FY 2005 Full Cost Plan. Police
CITYWIDE INDIRECT COSTS
Departmental Cost
Allocation Summary

	Total	INDIRECT COSTS
CHIEF'S COMMAND	\$70,374,024	\$70,374,024
Direct Billed		
Total	\$70,374,024	\$70,374,024
	=====	=====

SCHEDULE 2.001

FY2005 HPD FULL COST ALLOCATION PLAN

CITY OF HOUSTON. POLICE DEPARTMENT

CHIEF'S COMMAND (ADMINISTRATION)

NATURE AND EXTENT OF SERVICES

The Houston Police Department is responsible for preservation of law and order within the corporate limits of the City. To accomplish this goal the Department is organized into nine service groups: The Chief's Command, Management Services, Professional Development, Technical Services, Special Investigations, Criminal Investigations, Tactical Support, Support Services and Special Divisions. The Chief's Command is responsible for the general administration and support of the Department. The five allocable functions are: Chief's Administration, Budget and Finance, Legal Services, Inspections, and Internal Affairs, and the allocation bases are: number of employees, size of operating expenditures, total number of billable hours, number of operational audits completed, and number of investigations, respectively.

DMG/NGCS II
05/10/2004

City of Houston, Texas
FY 2005 Full Cost Plan. Police
CHIEF'S COMMAND
Costs to be allocated

Detail page 7
Schedule 2.002
FISCAL 2003

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	\$28,748,137			\$28,748,137
Deductions:				
CAPITAL OUTLAY	(20,037)			
Total deductions:	(20,037)			(20,037)
Allocated additions:				
CITYWIDE INDIRECT COSTS	70,374,024		70,374,024	
CHIEF'S COMMAND		7,582,804	7,582,804	
PROFESSIONAL DEVELOPMENT		993,559	993,559	
TECHNICAL SERVICES		909,594	909,594	
SUPPORT SERVICES		897,256	897,256	
Total allocated additions:	70,374,024	10,383,213	80,757,237	80,757,237
Total to be allocated:	\$99,102,124	\$10,383,213		\$109,485,337
	=====	=====		=====

City of Houston, Texas
FY 2005 Full Cost Plan. Police
CHIEF'S COMMAND
Schedule of costs to be
allocated by function

	Total General & admin	CHIEF'S C ADMIN	BUDGET & FINAN.	LEGAL SERVICES	INSPECTIONS	COMMUNITY OUTRE	MEDIA RELATIONS	INTERNAL AFFAIR	COMMUNITY SVCS
Wages & benefits									

SALARIES & WAGES	\$18,730,384	\$2,869,899	\$1,515,030	\$1,084,847	\$711,775	\$2,055,671	\$550,494	\$4,080,659	\$5,862,009
FRINGE BENEFITS	4,490,033	329,382	476,102	287,851	187,830	254,843	167,926	1,057,821	1,728,278
Other expense and cost									

SUPPLIES	231,555	17,311	139,977	20,060	4,492	38,247	1,341	6,995	3,132
OTHER EXPENSES	5,276,128	66,268	5,065,931	71,916	1,004	44,526	1,989	16,676	7,818
CAPITAL OUTLAY	20,037	20,037							
SERVICES									
Departmental									
Expenditures	28,748,137	20,037	3,282,860	7,197,040	1,464,674	905,101	2,393,287	721,750	5,162,151
Cost adjustments									7,601,237

Deductions	(20,037)	(20,037)							
Functional cost	28,728,100	3,282,860	7,197,040	1,464,674	905,101	2,393,287	721,750	5,162,151	7,601,237
Additions: 1st									
Others	70,374,024	10,782,819	5,692,289	4,076,000	2,674,290	7,723,592	2,068,323	15,331,901	22,024,810
Allocable costs	99,102,124	14,065,679	12,889,329	5,540,674	3,579,391	10,116,879	2,790,073	20,494,052	29,626,047
Unallocated	(42,532,999)					(10,116,879)	(2,790,073)		(29,626,047)
1st Allocation	56,569,125	14,065,679	12,889,329	5,540,674	3,579,391			20,494,052	

Additions: 2nd									
Others	10,383,213	1,590,932	839,859	601,386	394,573	1,139,564	305,167	2,262,119	3,249,613
Allocable costs	10,383,213	1,590,932	839,859	601,386	394,573	1,139,564	305,167	2,262,119	3,249,613
Unallocated	(4,694,344)					(1,139,564)	(305,167)		(3,249,613)

DMG/NGCS II
05/10/2004

City of Houston, Texas
FY 2005 Full Cost Plan. Police
CHIEF'S COMMAND
Schedule of costs to be
allocated by function

Detail page 9
Schedule 2.003
FISCAL 2003
(continued)

	Total General & admin	CHIEF'S C ADMIN	BUDGET & FINAN.	LEGAL SERVICES	INSPECTIONS	COMMUNITY OUTRE	MEDIA RELATIONS	INTERNAL AFFAIR	COMMUNITY SVCS
2nd Allocation	\$5,688,869	\$1,590,932	\$839,859	\$601,386	\$394,573			\$2,262,119	
	-----	-----	-----	-----	-----			-----	
Total allocated	\$62,257,994	\$15,656,611	\$13,729,188	\$6,142,060	\$3,973,964			\$22,756,171	
	=====	=====	=====	=====	=====			=====	

DMG/NGCS II
05/10/2004

City of Houston, Texas
FY 2005 Full Cost Plan. Police
CHIEF'S COMMAND
Detail allocation of
CHIEF'S C ADMIN

Detail page 10
Schedule 2.004
FISCAL 2003

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
CHIEF'S COMMAND	450	6.323	\$889,482		\$889,482		\$889,482
PROFESSIONAL DEV	336	4.721	664,147		664,147	80,191	744,338
TECHNICAL SVCS	517	7.265	1,021,916		1,021,916	123,389	1,145,305
SUPPORT SVCS	606	8.516	1,197,836		1,197,836	144,630	1,342,466
POLICE-CITY MARS	99	1.391	195,686		195,686	23,628	219,314
POLICE LAW ENF.	4,878	68.549	9,641,987		9,641,987	1,164,201	10,806,188
POLICE-AVIATION	203	2.852	401,255		401,255	48,449	449,704
POLICE AUTO DEAL	27	0.383	53,370		53,370	6,444	59,814
Subtotal	7,116	100.000	14,065,679		14,065,679	1,590,932	15,656,611
	-----	-----	-----	-----	-----	-----	-----
Total	7,116	100.000	\$14,065,679		\$14,065,679	\$1,590,932	\$15,656,611
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: NUMBER OF EMPLOYEES

Source: STAFFING BY DIVISION

City of Houston, Texas
FY 2005 Full Cost Plan. Police
CHIEF'S COMMAND
Detail allocation of
BUDGET & FINAN.

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
CHIEF'S COMMAND	28,748,137	6.560	\$845,584		\$845,584		\$845,584
PROFESSIONAL DEV	17,513,166	3.996	515,124		515,124	35,922	551,046
TECHNICAL SVCS	28,011,025	6.392	823,903		823,903	57,454	881,357
SUPPORT SVCS	30,755,026	7.018	904,613		904,613	63,082	967,695
POLICE-CITY MARS	6,673,850	1.522	196,301		196,301	13,689	209,990
POLICE-PARKS DIV	1,304	0.000	38		38	3	41
POLICE LAW ENF.	318,796,772	72.749	9,376,932		9,376,932	653,891	10,030,823
POLICE-AVIATION	4,781,308	1.091	140,635		140,635	9,807	150,442
POLICE AUTO DEAL	2,930,598	0.672	86,199		86,199	6,011	92,210
Subtotal	438,211,186	100.000	12,889,329		12,889,329	839,859	13,729,188
	-----	-----	-----	-----	-----	-----	-----
Total	438,211,186	100.000	\$12,889,329		\$12,889,329	\$839,859	\$13,729,188
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: OPER. EXP., WITH ADJ. FOR POLICE - AVIATION

Source: EXPENDITURE REPORT

DMG/NGCS II
05/10/2004

City of Houston, Texas
FY 2005 Full Cost Plan. Police
CHIEF'S COMMAND
Detail allocation of
LEGAL SERVICES

Detail page 12
Schedule 2.006
FISCAL 2003

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
CHIEF'S COMMAND	10,696	62.103	\$3,440,925		\$3,440,925		\$3,440,925
PROFESSIONAL DEV	38	0.220	12,225		12,225	3,501	15,726
TECHNICAL SVCS	39	0.226	12,546		12,546	3,593	16,139
SUPPORT SVCS	4	0.023	1,287		1,287	369	1,656
SPECIAL D. - ADM	2	0.014	644		644	185	829
POLICE LAW ENF.	6,442	37.403	2,072,404		2,072,404	593,554	2,665,958
POLICE-AVIATION	2	0.011	643		643	184	827
Subtotal	17,223	100.000	5,540,674		5,540,674	601,386	6,142,060
	-----	-----	-----	-----	-----	-----	-----
Total	17,223	100.000	\$5,540,674		\$5,540,674	\$601,386	\$6,142,060
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: NUMBER OF BILLABLE HOURS (10 ATTRNS X 1800/YR)

Source: DEPARTMENT RECORDS

City of Houston, Texas
FY 2005 Full Cost Plan. Police
CHIEF'S COMMAND
Detail allocation of
INSPECTIONS

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
CHIEF'S COMMAND	6	60.000	\$2,147,635		\$2,147,635		\$2,147,635
TECHNICAL SVCS	3	30.000	1,073,817		1,073,817	295,930	1,369,747
POLICE LAW ENF.	1	10.000	357,939		357,939	98,643	456,582
Subtotal	10	100.000	3,579,391		3,579,391	394,573	3,973,964
	-----	-----	-----	-----	-----	-----	-----
Total	10	100.000	\$3,579,391		\$3,579,391	\$394,573	\$3,973,964
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: NUMBER OF AUDITS

Source: DEPARTMENT RECORDS

City of Houston, Texas
FY 2005 Full Cost Plan. Police
CHIEF'S COMMAND
Detail allocation of
INTERNAL AFFAIR

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
CHIEF'S COMMAND	41	1.264	\$259,178		\$259,178		\$259,178
PROFESSIONAL DEV	37	1.141	233,893		233,893	26,148	260,041
TECHNICAL SVCS	327	10.086	2,067,105		2,067,105	231,088	2,298,193
SUPPORT SVCS	30	0.925	189,643		189,643	21,201	210,844
POLICE-CITY MARS	20	0.616	126,428		126,428	14,134	140,562
POLICE LAW ENF.	2,721	83.929	17,200,591		17,200,591	1,922,907	19,123,498
POLICE-AVIATION	64	1.974	404,571		404,571	45,228	449,799
POLICE AUTO DEAL	2	0.065	12,643		12,643	1,413	14,056
Subtotal	3,242	100.000	20,494,052		20,494,052	2,262,119	22,756,171
	-----	-----	-----	-----	-----	-----	-----
Total	3,242	100.000	\$20,494,052		\$20,494,052	\$2,262,119	\$22,756,171
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: # OF INVESTIGATIONS, WITH ADJ. FOR POLICE - AVIATION

Source: DEPARTMENT RECORDS

City of Houston, Texas
FY 2005 Full Cost Plan. Police
CHIEF'S COMMAND
Departmental Cost
Allocation Summary

	Total	CHIEF'S C ADMIN	BUDGET & FINAN.	LEGAL SERVICES	INSPECTIONS	INTERNAL AFFAIR
CHIEF'S COMMAND	\$7,582,804	\$889,482	\$845,584	\$3,440,925	\$2,147,635	\$259,178
PROFESSIONAL DEV	1,571,151	744,338	551,046	15,726		260,041
TECHNICAL SVCS	5,710,741	1,145,305	881,357	16,139	1,369,747	2,298,193
SUPPORT SVCS	2,522,661	1,342,466	967,695	1,656		210,844
SPECIAL D. - ADM	829			829		
POLICE-CITY MARS	569,866	219,314	209,990			140,562
POLICE-PARKS DIV	41		41			
POLICE LAW ENF.	43,083,049	10,806,188	10,030,823	2,665,958	456,582	19,123,498
POLICE-AVIATION	1,050,772	449,704	150,442	827		449,799
POLICE AUTO DEAL	166,080	59,814	92,210			14,056
Direct Billed						
Total	\$62,257,994	\$15,656,611	\$13,729,188	\$6,142,060	\$3,973,964	\$22,756,171
	=====	=====	=====	=====	=====	=====

SCHEDULE 3.001

FY2005 HPD FULL COST ALLOCATION PLAN

CITY OF HOUSTON. POLICE DEPARTMENT

PROFESSIONAL DEVELOPMENT COMMAND

NATURE AND EXTENT OF SERVICES

The Professional Development Command is responsible for the hiring and training of classified and civilian personnel. It is also responsible for the personnel activities, such as record keeping, promotional activities, disciplinary actions, drug testing, personnel concerns and wellness. The Command's allocable functions are Personnel, Training for Classified employees and Civilian employees. The bases for allocation are: number of employees, number of classified employees and number of civilian employees, respectively.

City of Houston, Texas
FY 2005 Full Cost Plan. Police
PROFESSIONAL DEVELOPMENT
Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	\$17,513,166			\$17,513,166
Deductions:				
APITAL OUTLAY	(10,321)			
Total deductions:	(10,321)			(10,321)
Allocated additions:				
CHIEF'S COMMAND	1,425,389	145,762	1,571,151	
PROFESSIONAL DEVELOPMENT		687,953	687,953	
TECHNICAL SERVICES		484,756	484,756	
SUPPORT SERVICES		667,217	667,217	
Total allocated additions:	1,425,389	1,985,688	3,411,077	3,411,077
Departmental cost adjustments:				
CREDIT DIRECT COSTS				
Total departmental cost adjustments:				
Total to be allocated:	\$18,928,234	\$1,985,688		\$20,913,922
	=====	=====		=====

City of Houston, Texas
FY 2005 Full Cost Plan. Police
PROFESSIONAL DEVELOPMENT
Schedule of costs to be
allocated by function

	Total	General & admin	PERSONNEL SVCS	CLASSIF. TRAIN.	CIVILIAN EMPLOY	ADMINISTRATION
Wages & benefits						

SALARIES & WAGES	\$13,455,575		\$5,245,385	\$7,878,370	\$35,122	\$296,698
FRINGE BENEFITS	3,513,972		1,438,410	1,971,784	28,701	75,077
Other expense and cost						

SUPPLIES	80,736		33,608	44,814	809	1,505
OTHER EXPENSES	452,562		113,829	242,684		96,049
APITAL OUTLAY	10,321	10,321				
Departmental						
Expenditures	17,513,166	10,321	6,831,232	10,137,652	64,632	469,329
Cost adjustments						

Deductions	(10,321)	(10,321)				
Departmental cost adjustments						
CREDIT DIRECT COSTS						
Functional cost	17,502,845		6,831,232	10,137,652	64,632	469,329
Additions: 1st						
Others	1,425,389		555,659	834,579	3,721	31,430
Allocable costs	18,928,234		7,386,891	10,972,231	68,353	500,759
Unallocated	(500,759)					(500,759)
1st Allocation	18,427,475		7,386,891	10,972,231	68,353	
-----			-----	-----	-----	

DMG/NGCS II
05/10/2004

City of Houston, Texas
FY 2005 Full Cost Plan. Police
PROFESSIONAL DEVELOPMENT
Schedule of costs to be
allocated by function

Detail page 19
Schedule 3.003
FISCAL 2003
(continued)

	Total	General & admin	PERSONNEL SVCS	CLASSIF. TRAIN.	CIVILIAN EMPLOY	ADMINISTRATION
Additions: 2nd						
Others	\$1,985,688		\$774,080	\$1,162,640	\$5,183	\$43,785
Allocable costs	1,985,688		774,080	1,162,640	5,183	43,785
Unallocated	(43,785)					(43,785)
2nd Allocation	1,941,903		774,080	1,162,640	5,183	
	-----		-----	-----	-----	
Total allocated	\$20,369,378		\$8,160,971	\$12,134,871	\$73,536	
	=====		=====	=====	=====	

City of Houston, Texas
FY 2005 Full Cost Plan. Police
PROFESSIONAL DEVELOPMENT
Detail allocation of
PERSONNEL SVCS

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
CHIEF'S COMMAND	450	6.323	\$467,131		\$467,131		\$467,131
PROFESSIONAL DEV	336	4.721	348,791		348,791		348,791
TECHNICAL SVCS	517	7.265	536,681		536,681	63,223	599,904
SUPPORT SVCS	606	8.516	629,069		629,069	74,106	703,175
POLICE-CITY MARS	99	1.391	102,769		102,769	12,106	114,875
POLICE LAW ENF.	4,878	68.549	5,063,695		5,063,695	596,519	5,660,214
POLICE-AVIATION	203	2.852	210,728		210,728	24,824	235,552
POLICE AUTO DEAL	27	0.383	28,027		28,027	3,302	31,329
Subtotal	7,116	100.000	7,386,891		7,386,891	774,080	8,160,971
	-----	-----	-----	-----	-----	-----	-----
Total	7,116	100.000	\$7,386,891		\$7,386,891	\$774,080	\$8,160,971
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: NUMBER OF EMPLOYEES

Source: STAFFING BY DIVISION

City of Houston, Texas
FY 2005 Full Cost Plan. Police
PROFESSIONAL DEVELOPMENT
Detail allocation of
CLASSIF. TRAIN.

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
CHIEF'S COMMAND	256	4.726	\$518,628		\$518,628		\$518,628
PROFESSIONAL DEV	164	3.028	332,246		332,246		332,246
TECHNICAL SVCS	99	1.827	200,563		200,563	23,039	223,602
SUPPORT SVCS	86	1.587	174,227		174,227	20,013	194,240
POLICE-CITY MARS	79	1.458	160,045		160,045	18,384	178,429
POLICE LAW ENF.	4,543	83.881	9,203,627		9,203,627	1,057,220	10,260,847
POLICE-AVIATION	169	3.120	342,376		342,376	39,329	381,705
POLICE AUTO DEAL	20	0.373	40,519		40,519	4,655	45,174
Subtotal	5,416	100.000	10,972,231		10,972,231	1,162,640	12,134,871
	-----	-----	-----	-----	-----	-----	-----
Total	5,416	100.000	\$10,972,231		\$10,972,231	\$1,162,640	\$12,134,871
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: NUMBER OF CLASSIFIED EMPLOYEES

Source: STAFFING BY DIVISION

DMG/NGCS II
05/10/2004

City of Houston, Texas
FY 2005 Full Cost Plan. Police
PROFESSIONAL DEVELOPMENT
Detail allocation of
CIVILIAN EMPLOY

Detail page 22
Schedule 3.006
FISCAL 2003

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
CHIEF'S COMMAND	194	11.411	\$7,800		\$7,800		\$7,800
PROFESSIONAL DEV	172	10.117	6,916		6,916		6,916
TECHNICAL SVCS	418	24.588	16,807		16,807	1,624	18,431
SUPPORT SVCS	520	30.588	20,908		20,908	2,020	22,928
POLICE-CITY MARS	20	1.176	804		804	78	882
POLICE LAW ENF.	335	19.705	13,470		13,470	1,302	14,772
POLICE-AVIATION	34	2.000	1,367		1,367	132	1,499
POLICE AUTO DEAL	7	0.415	281		281	27	308
Subtotal	1,700	100.000	68,353		68,353	5,183	73,536
	-----	-----	-----	-----	-----	-----	-----
Total	1,700	100.000	\$68,353		\$68,353	\$5,183	\$73,536
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: NUMBER OF CIVILIAN EMPLOYEES

Source: STAFFING BY DIVISION

City of Houston, Texas
FY 2005 Full Cost Plan. Police
PROFESSIONAL DEVELOPMENT
Departmental Cost
Allocation Summary

	Total	PERSONNEL SVCS	CLASSIF. TRAIN.	CIVILIAN EMPLOY
CHIEF'S COMMAND	\$993,559	\$467,131	\$518,628	\$7,800
PROFESSIONAL DEV	687,953	348,791	332,246	6,916
TECHNICAL SVCS	841,937	599,904	223,602	18,431
SUPPORT SVCS	920,343	703,175	194,240	22,928
POLICE-CITY MARS	294,186	114,875	178,429	882
POLICE LAW ENF.	15,935,833	5,660,214	10,260,847	14,772
POLICE-AVIATION	618,756	235,552	381,705	1,499
POLICE AUTO DEAL	76,811	31,329	45,174	308
Direct Billed				
Total	\$20,369,378	\$8,160,971	\$12,134,871	\$73,536
	=====	=====	=====	=====

SCHEDULE 4.001

FY2005 HPD FULL COST ALLOCATION PLAN

CITY OF HOUSTON. POLICE DEPARTMENT

TECHNICAL SERVICES COMMAND

NATURE AND EXTENT OF SERVICES

The Technical Services Command provides specialized support to patrol and investigative activities. The Command's allocable functions are: Emergency Communications, Communications Maintenance, Records, Information Services, Identification, and Crime Lab. The costs related to Emergency Communications, Records, Identification and Crime Lab are allocated to Law Enforcement. The allocation bases for the remainders are: numbers of radios maintained, and hours expended, respectively.

City of Houston, Texas
FY 2005 Full Cost Plan. Police
TECHNICAL SERVICES
Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	\$28,011,025			\$28,011,025
Deductions:				
CAPITAL OUTLAY	(2,672)			
Total deductions:	(2,672)			(2,672)
Allocated additions:				
CHIEF'S COMMAND	4,999,287	711,454	5,710,741	
PROFESSIONAL DEVELOPMENT	754,051	87,886	841,937	
TECHNICAL SERVICES		7,794,116	7,794,116	
SUPPORT SERVICES		704,784	704,784	
Total allocated additions:	5,753,338	9,298,240	15,051,578	15,051,578
Departmental cost adjustments:				
CREDIT DIRECT COSTS				
Total departmental cost adjustments:				
Total to be allocated:	\$33,761,691	\$9,298,240		\$43,059,931
	=====	=====		=====

City of Houston, Texas
FY 2005 Full Cost Plan. Police
TECHNICAL SERVICES
Schedule of costs to be
allocated by function

	Total	General & admn	EMERGENCY COMMU	COMMUNICA.MAINT	RECORDS	TECHNOLOGY SVCS	IDENTIFICATION	CRIME LAB
Wages & benefits								

SALARIES & WAGES	\$16,474,288	\$417,134	\$2,615,339	\$1,634,710	\$2,267,774	\$3,422,866	\$3,765,611	\$2,350,854
FRINGE BENEFITS	4,902,335	110,273	847,607	457,449	786,474	993,353	1,067,979	639,200
Other expense and cost								

SUPPLIES	1,351,573	918	2,940	425,202	9,568	699,977	36,540	176,428
OTHER EXPENSES	5,280,157	2,189	25,988	346,273	3,107	4,807,333	13,950	81,317
CAPITAL OUTLAY	2,672	2,672						
Departmental								
Expenditures	28,011,025	533,186	3,491,874	2,863,634	3,066,923	9,923,529	4,884,080	3,247,799
Cost adjustments								

Deductions	(2,672)	(2,672)						
Departmental cost adjustments								
CREDIT DIRECT COSTS								
Functional cost	28,008,353	530,514	3,491,874	2,863,634	3,066,923	9,923,529	4,884,080	3,247,799
Additions: 1st								
Others	5,753,338	145,676	913,358	570,892	791,978	1,195,372	1,315,069	820,993
Reallocate admin		(676,190)	90,033	70,194	78,867	227,244	126,696	83,156
Allocable costs	33,761,691		4,495,265	3,504,720	3,937,768	11,346,145	6,325,845	4,151,948
1st Allocation	33,761,691		4,495,265	3,504,720	3,937,768	11,346,145	6,325,845	4,151,948
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City of Houston, Texas
FY 2005 Full Cost Plan. Police
TECHNICAL SERVICES
Schedule of costs to be
allocated by function

	Total	General & admn	EMERGENCY COMMU	COMMUNICA.MAINT	RECORDS	TECHNOLOGY SVCS	IDENTIFICATION	CRIME LAB
Additions: 2nd								
Others	\$9,298,240	\$235,434	\$1,476,121	\$922,645	\$1,279,953	\$1,931,897	\$2,125,346	\$1,326,844
Reallocate admin		(235,434)	31,347	24,440	27,460	79,121	44,113	28,953
Allocable costs	9,298,240		1,507,468	947,085	1,307,413	2,011,018	2,169,459	1,355,797
2nd Allocation	9,298,240		1,507,468	947,085	1,307,413	2,011,018	2,169,459	1,355,797
	-----		-----	-----	-----	-----	-----	-----
Total allocated	\$43,059,931		\$6,002,733	\$4,451,805	\$5,245,181	\$13,357,163	\$8,495,304	\$5,507,745
	=====		=====	=====	=====	=====	=====	=====

City of Houston, Texas
FY 2005 Full Cost Plan. Police
TECHNICAL SERVICES
Detail allocation of
EMERGENCY COMMU

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
POLICE LAW ENF.	100	100.000	\$4,495,265		\$4,495,265	\$1,507,468	\$6,002,733
Subtotal	100	100.000	4,495,265		4,495,265	1,507,468	6,002,733
	-----	-----	-----	-----	-----	-----	-----
Total	100	100.000	\$4,495,265		\$4,495,265	\$1,507,468	\$6,002,733
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: ALLOCATION TO POLICE LAW ENFORCEMENT

City of Houston, Texas
FY 2005 Full Cost Plan. Police
TECHNICAL SERVICES
Detail allocation of
COMMUNICA.MAINT

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
CHIEF'S COMMAND	334	2.838	\$99,471		\$99,471		\$99,471
PROFESSIONAL DEV	263	2.234	78,326		78,326		78,326
TECHNICAL SVCS	1,954	16.604	581,936		581,936		581,936
SUPPORT SVCS	1,265	10.749	376,740		376,740	129,984	506,724
SPECIAL D. - ADM	1	0.008	298		298	103	401
POLICE-CITY MARS	145	1.232	43,184		43,184	14,899	58,083
POLICE LAW ENF.	7,484	63.596	2,228,868		2,228,868	769,012	2,997,880
POLICE-AVIATION	296	2.515	88,154		88,154	30,415	118,569
POLICE AUTO DEAL	26	0.224	7,743		7,743	2,672	10,415
Subtotal	11,768	100.000	3,504,720		3,504,720	947,085	4,451,805
	-----	-----	-----	-----	-----	-----	-----
Total	11,768	100.000	\$3,504,720		\$3,504,720	\$947,085	\$4,451,805
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: # OF RADIOS MAINTAINED, WITH ADJ. FOR POLICE - AVIATION

Source: DEPARTMENT LOG

City of Houston, Texas
FY 2005 Full Cost Plan. Police
TECHNICAL SERVICES
Detail allocation of
RECORDS

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
POLICE LAW ENF.	100	100.000	\$3,937,768		\$3,937,768	\$1,307,413	\$5,245,181
Subtotal	100	100.000	3,937,768		3,937,768	1,307,413	5,245,181
	-----	-----	-----	-----	-----	-----	-----
Total	100	100.000	\$3,937,768		\$3,937,768	\$1,307,413	\$5,245,181
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: ALLOCATION TO POLICE LAW ENFORCEMENT

DMG/NGCS II
05/10/2004

City of Houston, Texas
FY 2005 Full Cost Plan. Police
TECHNICAL SERVICES
Detail allocation of
TECHNOLOGY SVCS

Detail page 31
Schedule 4.007
FISCAL 2003

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
CHIEF'S COMMAND	3,849	7.140	\$810,123		\$810,123		\$810,123
PROFESSIONAL DEV	1,931	3.582	406,430		406,430		406,430
TECHNICAL SVCS	34,266	63.565	7,212,180		7,212,180		7,212,180
SUPPORT SVCS	1,435	2.661	302,033		302,033	208,196	510,229
POLICE-CITY MARS	141	0.261	29,677		29,677	20,457	50,134
POLICE LAW ENF.	12,039	22.332	2,533,924		2,533,924	1,746,674	4,280,598
POLICE-AVIATION	243	0.450	51,146		51,146	35,256	86,402
POLICE AUTO DEAL	3	0.009	632		632	435	1,067
Subtotal	53,907	100.000	11,346,145		11,346,145	2,011,018	13,357,163
	-----	-----	-----	-----	-----	-----	-----
Total	53,907	100.000	\$11,346,145		\$11,346,145	\$2,011,018	\$13,357,163
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: NUMBER OF HOURS EXPENDED

Source: DEPARTMENT RECORDS

DMG/NGCS II
05/10/2004

City of Houston, Texas
FY 2005 Full Cost Plan. Police
TECHNICAL SERVICES
Detail allocation of
IDENTIFICATION

Detail page 32
Schedule 4.008
FISCAL 2003

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
POLICE LAW ENF.	100	100.000	\$6,325,845		\$6,325,845	\$2,169,459	\$8,495,304
Subtotal	100	100.000	6,325,845		6,325,845	2,169,459	8,495,304
	-----	-----	-----	-----	-----	-----	-----
Total	100	100.000	\$6,325,845		\$6,325,845	\$2,169,459	\$8,495,304
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: ALLOCATION TO POLICE LAW ENFORCEMENT

DMG/NGCS II
05/10/2004

City of Houston, Texas
FY 2005 Full Cost Plan. Police
TECHNICAL SERVICES
Detail allocation of
CRIME LAB

Detail page 33
Schedule 4.009
FISCAL 2003

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
POLICE LAW ENF.	100	100.000	\$4,151,948		\$4,151,948	\$1,355,797	\$5,507,745
Subtotal	100	100.000	4,151,948		4,151,948	1,355,797	5,507,745
	-----	-----	-----	-----	-----	-----	-----
Total	100	100.000	\$4,151,948		\$4,151,948	\$1,355,797	\$5,507,745
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: ALLOCATION TO POLICE LAW ENFORCEMENT

DMG/NGCS II
05/10/2004

City of Houston, Texas
FY 2005 Full Cost Plan. Police
TECHNICAL SERVICES
Departmental Cost
Allocation Summary

Detail page 34
Schedule 4.010
FISCAL 2003

	Total	EMERGENCY COMMU	COMMUNICA.MAINT	RECORDS	TECHNOLOGY SVCS	IDENTIFICATION	CRIME LAB
CHIEF'S COMMAND	\$909,594		\$99,471		\$810,123		
PROFESSIONAL DEV	484,756		78,326		406,430		
TECHNICAL SVCS	7,794,116		581,936		7,212,180		
SUPPORT SVCS	1,016,953		506,724		510,229		
SPECIAL D. - ADM	401		401				
POLICE-CITY MARS	108,217		58,083		50,134		
POLICE LAW ENF.	32,529,441	6,002,733	2,997,880	5,245,181	4,280,598	8,495,304	5,507,745
POLICE-AVIATION	204,971		118,569		86,402		
POLICE AUTO DEAL	11,482		10,415		1,067		
Direct Billed							
Total	\$43,059,931 =====	\$6,002,733 =====	\$4,451,805 =====	\$5,245,181 =====	\$13,357,163 =====	\$8,495,304 =====	\$5,507,745 =====

SCHEDULE 5.001

FY2005 HPD FULL COST ALLOCATION PLAN

CITY OF HOUSTON. POLICE DEPARTMENT

SUPPORT SERVICES COMMAND

NATURE AND EXTENT OF SERVICES

The Support Services Command is responsible for developing long-range strategies; coordination of confiscated property; issuing supplies to department personnel and preserving property, plant and equipment. The allocable functions are: Fleet Maintenance, Facilities Management, Property and Supply, and Jail. The City's Building Services Department is maintaining the Police facilities. The allocation bases are: number of vehicles in pool, number of employees excluding Police-Aviation, number of employees excluding Police-Aviation, and number of booking services, respectively.

City of Houston, Texas
FY 2005 Full Cost Plan. Police
SUPPORT SERVICES
Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	\$30,755,026			\$30,755,026
Deductions:				
CAPITAL OUTLAY	(5,000)			
Total deductions:	(5,000)			(5,000)
Allocated additions:				
CHIEF'S COMMAND	2,293,379	229,282	2,522,661	
PROFESSIONAL DEVELOPMENT	824,204	96,139	920,343	
TECHNICAL SERVICES	678,773	338,180	1,016,953	
SUPPORT SERVICES		432,479	432,479	
Total allocated additions:	3,796,356	1,096,080	4,892,436	4,892,436
Departmental cost adjustments:				
CREDIT DIRECT COSTS				
Total departmental cost adjustments:				
Total to be allocated:	\$34,546,382	\$1,096,080		\$35,642,462
	=====	=====		=====

City of Houston, Texas
FY 2005 Full Cost Plan. Police
SUPPORT SERVICES
Schedule of costs to be
allocated by function

	Total	General & admin	FLEET MAINT	FACILITY MGMT	ADMINISTRATION	PROPERTY & SUPP	JAIL
Wages & benefits							

SALARIES & WAGES	\$17,274,219		\$3,792,581	\$10,408	\$9,897	\$1,445,159	\$12,016,174
FRINGE BENEFITS	5,630,952		1,342,657	114	3,099	464,417	3,820,665
Other expense and cost							

SUPPLIES	7,281,066		5,360,052	(932)		1,855,997	65,949
OTHER EXPENSES	563,789		4,490	(166)	330		559,135
CAPITAL OUTLAY	5,000	5,000					
Departmental							
Expenditures	30,755,026	5,000	10,499,780	9,424	13,326	3,765,573	16,461,923
Cost adjustments							

Deductions	(5,000)	(5,000)					
Departmental cost adjustments							
CREDIT DIRECT COSTS							
Functional cost	30,750,026		10,499,780	9,424	13,326	3,765,573	16,461,923
Additions: 1st							
Others	3,796,356		833,496	2,287	2,175	317,603	2,640,795
Allocable costs	34,546,382		11,333,276	11,711	15,501	4,083,176	19,102,718
Unallocated	(15,501)				(15,501)		
1st Allocation	34,530,881		11,333,276	11,711		4,083,176	19,102,718
-----			-----	-----		-----	-----

City of Houston, Texas
FY 2005 Full Cost Plan. Police
SUPPORT SERVICES
Schedule of costs to be
allocated by function

	Total	General & admn	FLEET MAINT	FACILITY MGMT	ADMINISTRATION	PROPERTY & SUPP	JAIL
Additions: 2nd							
Others	\$1,096,080		\$240,646	\$660	\$628	\$91,698	\$762,448
Allocable costs	1,096,080		240,646	660	628	91,698	762,448
Unallocated	(628)				(628)		
2nd Allocation	1,095,452		240,646	660		91,698	762,448
	-----		-----	-----		-----	-----
Total allocated	\$35,626,333		\$11,573,922	\$12,371		\$4,174,874	\$19,865,166
	=====		=====	=====		=====	=====

DMG/NGCS II
05/10/2004

City of Houston, Texas
FY 2005 Full Cost Plan. Police
SUPPORT SERVICES
Detail allocation of
FLEET MAINT

Detail page 39
Schedule 5.004
FISCAL 2003

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
CHIEF'S COMMAND	163	5.565	\$630,701		\$630,701		\$630,701
PROFESSIONAL DEV	121	4.131	468,189		468,189		468,189
TECHNICAL SVCS	103	3.516	398,541		398,541		398,541
SUPPORT SVCS	19	0.648	73,517		73,517		73,517
POLICE-CITY MARS	46	1.570	177,989		177,989	4,388	182,377
POLICE LAW ENF.	2,459	83.953	9,514,690		9,514,690	234,542	9,749,232
POLICE AUTO DEAL	18	0.617	69,649		69,649	1,716	71,365
Subtotal	2,929	100.000	11,333,276		11,333,276	240,646	11,573,922
	-----	-----	-----	-----	-----	-----	-----
Total	2,929	100.000	\$11,333,276		\$11,333,276	\$240,646	\$11,573,922
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: # OF VEHICLES IN POOL, EXCLUDING POLICE - AVIATION

Source: FLEET VEHICLE INVENTORY - DEPARTMENT REPORT

DMG/NGCS II
05/10/2004

City of Houston, Texas
FY 2005 Full Cost Plan. Police
SUPPORT SERVICES
Detail allocation of
FACILITY MGMT

Detail page 40
Schedule 5.005
FISCAL 2003

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
CHIEF'S COMMAND	450	6.509	\$762		\$762		\$762
PROFESSIONAL DEV	336	4.860	569		569		569
TECHNICAL SVCS	517	7.478	876		876		876
SUPPORT SVCS	606	8.766	1,027		1,027		1,027
POLICE-CITY MARS	99	1.432	168		168	13	181
POLICE LAW ENF.	4,878	70.562	8,264		8,264	643	8,907
POLICE AUTO DEAL	27	0.393	45		45	4	49
Subtotal	6,913	100.000	11,711		11,711	660	12,371
	-----	-----	-----	-----	-----	-----	-----
Total	6,913	100.000	\$11,711		\$11,711	\$660	\$12,371
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: NUMBER OF EMPLOYEES, EXCLUDING POLICE - AVIATION

Source: STAFFING BY DIVISION

DMG/NGCS II
05/10/2004

City of Houston, Texas
FY 2005 Full Cost Plan. Police
SUPPORT SERVICES
Detail allocation of
PROPERTY & SUPP

Detail page 41
Schedule 5.006
FISCAL 2003

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
CHIEF'S COMMAND	450	6.509	\$265,793		\$265,793		\$265,793
PROFESSIONAL DEV	336	4.860	198,459		198,459		198,459
TECHNICAL SVCS	517	7.478	305,367		305,367		305,367
SUPPORT SVCS	606	8.766	357,935		357,935		357,935
POLICE-CITY MARS	99	1.432	58,475		58,475	1,814	60,289
POLICE LAW ENF.	4,878	70.562	2,881,200		2,881,200	89,389	2,970,589
POLICE AUTO DEAL	27	0.393	15,947		15,947	495	16,442
Subtotal	6,913	100.000	4,083,176		4,083,176	91,698	4,174,874
	-----	-----	-----	-----	-----	-----	-----
Total	6,913	100.000	\$4,083,176		\$4,083,176	\$91,698	\$4,174,874
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: NUMBER OF EMPLOYEES, EXCLUDING POLICE - AVIATION

Source: STAFFING BY DIVISION

DMG/NGCS II
05/10/2004

City of Houston, Texas
FY 2005 Full Cost Plan. Police
SUPPORT SERVICES
Detail allocation of
JAIL

Detail page 42
Schedule 5.007
FISCAL 2003

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
POLICE LAW ENF.	109,168	99.008	\$18,913,356		\$18,913,356	\$754,890	\$19,668,246
POLICE-AVIATION	1,093	0.992	189,362		189,362	7,558	196,920
Subtotal	110,261	100.000	19,102,718		19,102,718	762,448	19,865,166
	-----	-----	-----	-----	-----	-----	-----
Total	110,261	100.000	\$19,102,718		\$19,102,718	\$762,448	\$19,865,166
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: NUMBER OF BOOKING SERVICES

Source: DEPT. RECORDS

DMG/NGCS II
05/10/2004

City of Houston, Texas
FY 2005 Full Cost Plan. Police
SUPPORT SERVICES
Departmental Cost
Allocation Summary

Detail page 43
Schedule 5.008
FISCAL 2003

	Total	FLEET MAINT	FACILITY MGMT	PROPERTY & SUPP	JAIL
CHIEF'S COMMAND	\$897,256	\$630,701	\$762	\$265,793	
PROFESSIONAL DEV	667,217	468,189	569	198,459	
TECHNICAL SVCS	704,784	398,541	876	305,367	
SUPPORT SVCS	432,479	73,517	1,027	357,935	
POLICE-CITY MARS	242,847	182,377	181	60,289	
POLICE LAW ENF.	32,396,974	9,749,232	8,907	2,970,589	19,668,246
POLICE-AVIATION	196,920				196,920
POLICE AUTO DEAL	87,856	71,365	49	16,442	
Direct Billed					
Total	\$35,626,333 =====	\$11,573,922 =====	\$12,371 =====	\$4,174,874 =====	\$19,865,166 =====

SCHEDULE 6.001

FY2005 HPD FULL COST ALLOCATION PLAN

CITY OF HOUSTON. POLICE DEPARTMENT
SPECIAL DIVISIONS - ADMINISTRATION
NATURE AND EXTENT OF SERVICES

The Police Department renders police services to City Marshal, Parks and Recreation, and Aviation through its Special Divisions which is comprised of these three components and the administration. The allocation basis for the administrative cost of this division is the number of employees. There were no employees in Parks Division in FY 2003, thus there is no allocation to this Division.

DMG/NGCS II
05/10/2004

City of Houston, Texas
FY 2005 Full Cost Plan. Police
SPECIAL D. - ADM
Costs to be allocated

Detail page 45
Schedule 6.002
FISCAL 2003

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:				
Deductions:				
CAPITAL OUTLAY				
Total deductions:				
Allocated additions:				
CHIEF'S COMMAND	644	185	829	
TECHNICAL SERVICES	298	103	401	
Total allocated additions:	942	288	1,230	1,230
Total to be allocated:	\$942	\$288		\$1,230
	=====	=====		=====

DMG/NGCS II
05/10/2004

City of Houston, Texas
FY 2005 Full Cost Plan. Police
SPECIAL D. - ADM
Schedule of costs to be
allocated by function

Detail page 46
Schedule 6.003
FISCAL 2003

Total General & admn ADMINISTRATION

Other expense and cost

SUPPLIES
OTHER CHARGES
CAPITAL OUTLAY

Functional cost

Additions: 1st

Others	942	942	
Reallocate admin		(942)	942
Allocable costs	942		942
1st Allocation	942		942
	-----	-----	

Additions: 2nd

Others	288	288	
Reallocate admin		(288)	288
Allocable costs	288		288
2nd Allocation	288		288
	-----	-----	

Total allocated	\$1,230		\$1,230
	=====		=====

DMG/NGCS II
05/10/2004

City of Houston, Texas
FY 2005 Full Cost Plan. Police
SPECIAL D. - ADM
Detail allocation of
ADMINISTRATION

Detail page 47
Schedule 6.004
FISCAL 2003

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
POLICE-CITY MARS	99	32.782	\$309		\$309	\$94	\$403
POLICE-AVIATION	203	67.218	633		633	194	827
Subtotal	302	100.000	942		942	288	1,230
	-----	-----	-----	-----	-----	-----	-----
Total	302	100.000	\$942		\$942	\$288	\$1,230
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: NUMBER OF EMPLOYEES

Source: STAFFING BY DIVISION

DMG/NGCS II
05/10/2004

City of Houston, Texas
FY 2005 Full Cost Plan. Police
SPECIAL D. - ADM
Departmental Cost
Allocation Summary

Detail page 48
Schedule 6.005
FISCAL 2003

Total ADMINISTRATION

POLICE-CITY MARS	\$403	\$403
POLICE-AVIATION	827	827

Direct Billed

Total	\$1,230	\$1,230
	=====	=====

SCHEDULE 7.001

FY2005 HPD FULL COST ALLOCATION PLAN

CITY OF HOUSTON. POLICE DEPARTMENT

POLICE - CITY MARSHAL

NATURE AND EXTENT OF SERVICES

City Marshal is one of the three components of the Special Divisions. This entity receives services from the Special Divisions' Administration. The cost of this entity along with the allocated cost from the Special Divisions is directly allocated to Municipal Courts - Justice.

City of Houston, Texas
FY 2005 Full Cost Plan. Police
POLICE-CITY MARSHAL
Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	\$6,673,850			\$6,673,850
Deductions:				
CAPITAL OUTLAY				
Total deductions:				
Allocated additions:				
CHIEF'S COMMAND	518,415	51,451	569,866	
PROFESSIONAL DEVELOPMENT	263,618	30,568	294,186	
TECHNICAL SERVICES	72,861	35,356	108,217	
SUPPORT SERVICES	236,632	6,215	242,847	
SPECIAL D. - ADM	309	94	403	
Total allocated additions:	1,091,835	123,684	1,215,519	1,215,519
Total to be allocated:	\$7,765,685	\$123,684		\$7,889,369
	=====	=====		=====

City of Houston, Texas
FY 2005 Full Cost Plan. Police
POLICE-CITY MARSHAL
Schedule of costs to be
allocated by function

	Total General & admin		POLICE SERVICES
Wages & benefits			

SALARIES & WAGES	\$4,774,318		\$4,774,318
FRINGE BENEFITS	1,497,111		1,497,111
Other expense and cost			

SUPPLIES	4,084		4,084
OTHER CHARGES	398,337		398,337
CAPITAL OUTLAY			
SERVICES			
Departmental			
Expenditures	6,673,850		6,673,850
Functional cost	6,673,850		6,673,850
Additions: 1st			
Others	1,091,835	1,091,835	
Reallocate admin		(1,091,835)	1,091,835
Allocable costs	7,765,685		7,765,685
1st Allocation	7,765,685		7,765,685
-----			-----
Additions: 2nd			
Others	123,684	123,684	
Reallocate admin		(123,684)	123,684
Allocable costs	123,684		123,684
2nd Allocation	123,684		123,684
-----			-----

DMG/NGCS II
05/10/2004

City of Houston, Texas
FY 2005 Full Cost Plan. Police
POLICE-CITY MARSHAL
Schedule of costs to be
allocated by function

Detail page 52
Schedule 7.003
FISCAL 2003
(continued)

	Total General & admin	POLICE SERVICES
Total allocated	\$7,889,369 =====	\$7,889,369 =====

DMG/NGCS II
05/10/2004

City of Houston, Texas
FY 2005 Full Cost Plan. Police
POLICE-CITY MARSHAL
Detail allocation of
POLICE SERVICES

Detail page 53
Schedule 7.004
FISCAL 2003

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
MUNICIPAL COURTS	100	100.000	\$7,765,685		\$7,765,685	\$123,684	\$7,889,369
Subtotal	100	100.000	7,765,685		7,765,685	123,684	7,889,369
	-----	-----	-----	-----	-----	-----	-----
Total	100	100.000	\$7,765,685		\$7,765,685	\$123,684	\$7,889,369
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: DIRECT ALLOCATION TO MUNICIPAL COURTS - JUSTICE

DMG/NGCS II
05/10/2004

City of Houston, Texas
FY 2005 Full Cost Plan. Police
POLICE-CITY MARSHAL
Departmental Cost
Allocation Summary

Detail page 54
Schedule 7.005
FISCAL 2003

	Total	POLICE SERVICES
MUNICIPAL COURTS	\$7,889,369	\$7,889,369
Direct Billed		
Total	\$7,889,369	\$7,889,369
	=====	=====

SCHEDULE 8.001

FY2005 HPD FULL COST ALLOCATION PLAN

CITY OF HOUSTON. POLICE DEPARTMENT

POLICE - PARKS DIVISION

NATURE AND EXTENT OF SERVICES

Parks Division is one of the three components of the Special Divisions. Though this division receives services from the Special Divisions' Administration, there is no allocation to this Division due to the fact that there were no employees in this Division in FY 2003. The cost of this division is directly allocated to Parks and Recreation Department.

DMG/NGCS II
05/10/2004

City of Houston, Texas
FY 2005 Full Cost Plan. Police
POLICE-PARKS DIVISION
Costs to be allocated

Detail page 56
Schedule 8.002
FISCAL 2003

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	\$1,304			\$1,304
Deductions:				
CAPITAL OUTLAY				
Total deductions:				
Allocated additions:				
CHIEF'S COMMAND	38	3	41	
Total allocated additions:	38	3	41	41
Total to be allocated:	\$1,342	\$3		\$1,345
	=====	=====		=====

DMG/NGCS II
05/10/2004

City of Houston, Texas
FY 2005 Full Cost Plan. Police
POLICE-PARKS DIVISION
Schedule of costs to be
allocated by function

Detail page 57
Schedule 8.003
FISCAL 2003

	Total General & admin	POLICE SERVICES
Wages & benefits		

FRINGE BENEFITS	\$1,304	\$1,304
Other expense and cost		

SUPPLIES		
OTHER CHARGES		
CAPITAL OUTLAY		
Departmental		
Expenditures	1,304	1,304
Functional cost	1,304	1,304
Additions: 1st		
Others	38	38
Reallocate admin		(38) 38
Allocable costs	1,342	1,342
1st Allocation	1,342	1,342
-----		-----
Additions: 2nd		
Others	3	3
Reallocate admin		(3) 3
Allocable costs	3	3
2nd Allocation	3	3
-----		-----
Total allocated	\$1,345	\$1,345
=====		=====

City of Houston, Texas
FY 2005 Full Cost Plan. Police
POLICE-PARKS DIVISION
Detail allocation of
POLICE SERVICES

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
PARKS & RECREATI	100	100.000	\$1,342		\$1,342	\$3	\$1,345
Subtotal	100	100.000	1,342		1,342	3	1,345
	-----	-----	-----	-----	-----	-----	-----
Total	100	100.000	\$1,342		\$1,342	\$3	\$1,345
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: DIRECT ALLOCATION TO PARKS & RECREATION DEPARTMENT

DMG/NGCS II
05/10/2004

City of Houston, Texas
FY 2005 Full Cost Plan. Police
POLICE-PARKS DIVISION
Departmental Cost
Allocation Summary

Detail page 59
Schedule 8.005
FISCAL 2003

	Total	POLICE SERVICES
PARKS & RECREATI	\$1,345	\$1,345
Direct Billed		
Total	\$1,345	\$1,345
	=====	=====